



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2017 Biennium

Bill # HB0172

Title: Revise delinquent tax laws related to sale of tax lien

Primary Sponsor: Moore, David (Doc)

Status: As Introduced

- ☒ Significant Local Gov Impact
 ☐ Needs to be included in HB 2
 ☒ Technical Concerns
☐ Included in the Executive Budget
 ☐ Significant Long-Term Impacts
 ☐ Dedicated Revenue Form Attached

FISCAL SUMMARY

	<u>FY 2016 Difference</u>	<u>FY 2017 Difference</u>	<u>FY 2018 Difference</u>	<u>FY 2019 Difference</u>
Expenditures:				
General Fund	\$0	\$0	\$0	\$0
Revenue:				
General Fund	\$0	\$0	\$0	\$0
Net Impact-General Fund Balance:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Description of fiscal impact: HB 172 prohibits, under certain conditions, County Treasurers from including property owned by a senior citizen in a notice of a pending tax lien sale.

FISCAL ANALYSIS

Assumptions:

Department of Revenue

1. This bill would prohibit tax lien sales of primary residences of property owners when the owner meets specific criteria.
2. The owner would qualify for the protection granted under this bill when: a) the property owner is 65 years old or older; b) has income in the preceding calendar year that is less than \$21,032 if single, or \$28,043 or less if married; c) the owner occupied the property as their primary residence for the entire year; and d) the taxes have been delinquent for 5 years or less.
3. The income thresholds must be adjusted annually for inflation.
4. There is anticipated to be no fiscal impact to the state as a result of HB 172.

Effect on County or Other Local Revenues or Expenditures:

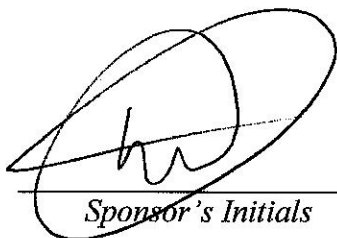
Montana Association of Counties (MACO)

1. The provisions of this bill would lead to delays of the collection of some delinquent property taxes.

Technical Notes:

Montana Association of Counties (MACO)

1. County Treasurers do not have records that would allow them to evaluate, in advance, the qualifying criteria for the protections offered by this bill.
2. A taxpayer's income as reported on income tax forms are confidential information pursuant to 15-30-2618, MCA.



Sponsor's Initials

1/14/15

Date



Budget Director's Initials

1/13/15

Date